first memory means for storing accounting point information;

second memory means for storing information distributed from an external source; and

first control means for updating the accounting point information stored in the first memory means and updating attributes of the distributed information when the distributed information is stored in the second memory means.

- 2. The terminal device as claimed in claim 1, wherein when the distributed information is stored into the second memory means, the control means subtracts the accounting point information stored in the first memory means and updates the attributes of the distributed information from an unavailable state to an available state.
- 3. The terminal device as claimed in claim 1, further comprising second control means for transmitting at least the accounting point information stored in the first memory means to the accounting center and setting the accounting point information stored in the first memory means at an initial value on the basis of accounting processing corresponding to the accounting point information which is executed at the accounting center.
- 4. The terminal device as claimed in claim 1, wherein when the accounting point

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information stored in the first memory means is insufficient for the distributed information stored in the second memory means, the first control means carries out control so that the attributes of the distributed information is held in the unavailable state to the user.

- 5. The terminal device as claimed in claim 3, wherein when the accounting point information stored in the first memory means is insufficient for the distributed information stored in the second memory means, the second control means transmits the accounting point information stored in the first memory means to the accounting center and sets the accounting point information stored in the first memory means at an initial value on the basis of the accounting processing corresponding to the accounting point information which is executed at the accounting center.
- 6. The terminal device as claimed in claim 1, further comprising communication means capable of communicating with an external device having third memory means,

wherein when information is stored into the third memory means of the external storage device connected via the communication means, the first control means updates the accounting point information stored in the first memory means in accordance with the information and updates the attributes of the information.

7. The terminal device as claimed in claim 1, further comprising third control means for making a request for purchasing the accounting point information to the accounting center and updating the accounting point information stored in the first memory means on the basis of accounting processing corresponding to the accounting

point information which is executed at the accounting center.

8. An accounting system including an accounting center and a terminal device capable of communicating with the accounting center,

the terminal device comprising:

first memory means for storing accounting point information;

second memory means for storing information distributed from an external source; and

first control means for updating the accounting point information stored in the first memory means and updating attributes of the distributed information when the distributed information is stored in the second memory means,

the accounting center comprising:

accounting means for carrying out accounting processing corresponding to the accounting point information transmitted from the terminal device.

9. An accounting system including an accounting center and a terminal device capable of communicating with the accounting center,

the terminal device comprising:

first memory means for storing accounting point information;

second memory means for storing information distributed from an external source;

first control means for updating the accounting point information stored in the first memory means and updating attributes of the distributed information when the

distributed information is stored in the second memory means; and

second control means for making a request for purchasing the accounting point information to the accounting center and updating the accounting point information stored in the first memory means on the basis of accounting processing corresponding to the accounting point information which is executed at the accounting center,

the accounting center comprising:

accounting means for carrying out accounting processing corresponding to the request for purchasing the accounting point information transmitted from the terminal device.

- 10. A method for processing data distributed from an accounting center, comprising: a step of storing accounting point information;
 - a step of storing information distributed from an external source; and
- a step of updating the accounting point information and updating attributes of the distributed information when the distributed information is stored.
- 11. A data processing method in an accounting system including an accounting center and a terminal device capable of communicating with the accounting center, the method comprising:
 - a step of storing accounting point information;
 - a step of storing information distributed from an external source;
- a step of updating the accounting point information and updating attributes of the distributed information when the distributed information is stored; and

a step of carrying out accounting processing confesponding to the accounting point information transmitted from the terminal device.

12. A data processing method in an accounting system including an accounting center and a terminal device capable of communicating with the accounting center, the method comprising:

a step of storing accounting point information;

a step of storing information distributed from an external source;

a step of updating the accounting point information and updating attributes of the distributed information when the distributed information is stored;

a step of making a request for purchasing the accounting point information to the accounting center and updating the accounting point information on the basis of accounting processing corresponding to the accounting point information which is executed at the accounting center; and

a step of carrying out accounting processing corresponding to the request for purchasing the accounting point information transmitted from the terminal device.

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